

"(b) In the case of property owned by the entirety, ~~where~~ if both spouses are required to file North Carolina income tax returns, the credit allowed by this section may be claimed only if the spouses file a joint ~~return under G.S. 105-152.1, return.~~ Where If only one spouse is required to file a North Carolina income tax return, that spouse may claim the credit allowed by this ~~section,~~ section on a separate return."

**Sec. 17.** G.S. 105-151.7(b) reads as rewritten:

"(b) In the case of property owned by the entirety, ~~where~~ if both spouses are required to file North Carolina income tax returns, the credit allowed by this section may be claimed only if the spouses file a joint ~~return under G.S. 105-152.1, return.~~ Where If only one spouse is required to file a North Carolina income tax return, that spouse may claim the credit allowed by this ~~section,~~ section on a separate return."

**Sec. 18.** G.S. 105-151.8(b) reads as rewritten:

"(b) In the case of property owned by the entirety, ~~where~~ if both spouses are required to file North Carolina income tax returns, the credit allowed by this section may be claimed only if the spouses file a joint ~~return under G.S. 105-152.1, return.~~ Where If only one spouse is required to file a North Carolina income tax return, that spouse may claim the credit allowed by this ~~section,~~ section on a separate return."

**Sec. 19.** G.S. 105-151.9(b) reads as rewritten:

"(b) In the case of property owned by the entirety, ~~where~~ if both spouses are required to file North Carolina income tax returns, the credit allowed by this section may be claimed only if the spouses file a joint ~~return under G.S. 105-152.1, return.~~ Where If only one spouse is required to file a North Carolina income tax return, that spouse may claim the credit allowed by this ~~section,~~ section on a separate return."

**Sec. 20.** G.S. 105-151.10(b) reads as rewritten:

"(b) In the case of property owned by the entirety, ~~where~~ if both spouses are required to file North Carolina income tax returns, the credit allowed by this section may be claimed only if the spouses file a joint ~~return under G.S. 105-152.1, return.~~ Where If only one spouse is required to file a North Carolina income tax return, that spouse may claim the credit allowed by this ~~section,~~ section on a separate return."

**Sec. 21.** G.S. 105-151.12(d) reads as rewritten:

"(d) In the case of property owned by a married couple, ~~where~~ if both spouses are required to file North Carolina income tax returns, the credit allowed by this section may be claimed only if the spouses file a joint ~~return under G.S. 105-152.1, Where~~ return. If only one